



Minister
Ministre

Ministry Ministère
of du
Revenue Revenu

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April 18, 1988

Mr. Chris Brown
Proprietor
Liquid Visual
1102-258 Lisgar Street
Ottawa, Ontario
K2P 0C9

Dear Mr. Brown:

Thank you for your letter of March 15, 1988 outlining your concerns regarding the damages caused to persons with environmental sensitivity.

Although I share your concern that some individuals face a reduction in their quality of life due to this problem, I am disappointed that you have decided to take certain action in contravention of the law. I am sure, however, that upon reflection you will reconsider your decision.

Under the Retail Sales Tax Act, all vendors of taxable goods must obtain a retail sales tax vendor's permit, collect tax on their sales and remit this tax with their vendor return by the 23rd of the month following the end of the return period. Various penalties are provided in the Act for failure to file a return or remit the applicable taxes by the due date. Further information on vendor responsibilities may be found in the enclosed Ontario Sales Tax Guide 103, "Vendor Responsibilities".

Since obtaining your vendor permit, you have indicated on your quarterly retail sales tax returns that you have made no sales and have not collected any retail sales tax. I have asked Mr. J. Langlois, Service Manager, to contact you to arrange for a representative of the Retail Sales Tax Branch to visit and discuss your concerns as well as your need for a vendor permit.

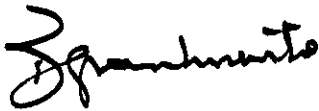
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Mr. Chris Brown

I trust my comments have explained your responsibilities under the Retail Sales Tax Act and the need to comply with the requirements of the legislation.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Bernard Grandmaitre". The signature is stylized with a large initial 'B' and a long, sweeping underline.

Bernard Grandmaitre
Minister

copy: The Honourable Richard Patten

A very faint, handwritten signature in light ink, possibly reading "Richard Patten". The signature is written in a cursive style and is mostly illegible due to fading.